

VOTE: 608 Mbale City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	6,567,152	6,547,307
o/w Higher Local Government	4,220,072	3,002,601
o/w Lower Local Government	2,347,080	3,544,705
Discretionary Government Transfers	6,328,727	11,685,305
o/w Higher Local Government	5,627,751	11,130,219
o/w Lower Local Government	700,976	555,086
Conditional Government Transfers	35,937,292	42,612,876
o/w Higher Local Government	35,937,292	42,612,876
o/w Lower Local Government	0	0
Other Government Transfers	1,531,033	1,556,218
o/w Higher Local Government	1,531,033	1,556,218
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	50,364,204	62,401,706
o/w Higher Local Government	47,316,147	58,301,914
o/w Lower Local Government	3,048,057	4,099,792

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	6,567,152	6,547,307
Advertisements/Bill Boards	445,000	246,000
Agency Fees	0	6,000
Animal and Crop Husbandry related Levies	73,810	76,432
Business licenses	918,810	1,264,042
Land Fees	500,000	639,360
Local Hotel Tax	328,000	490,000
Local Services Tax-Payable By Individuals	500,000	782,500
Market /Gate Charges	360,000	480,409
Miscellaneous receipts/income	0	36,750
Other fees e.g. street parking fees	444,000	523,275
Other Licence fees	0	5,250
Other permits	0	75,100
Other taxes on specific services	288,290	0
Property related Duties/Fees	2,620,802	1,418,097
Refuse collection charges/Public convenience	0	55,800
Registration fees for Documents and Businesses	0	20,250
Rent & Rates - Non-Produced Assets – from private entities	0	208,191
Vehicle Parking Fees	88,440	219,850
Discretionary Government Transfers	6,328,727	11,685,305
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	1,033,376	4,390,870
Urban Unconditional Grant Wage	4,039,400	6,236,353
Urban Unconditional Non-Wage	1,210,699	1,012,830
Conditional Government Transfers	35,937,292	42,612,876
Programme Conditional Grant - Non Wage Recurrent	11,621,633	13,732,435
Programme Conditional Grant - Development	576,215	1,086,483
Programme Conditional Grant - Wage Recurrent	23,739,444	27,793,958
Other Government Transfers	1,531,033	1,556,218
Child days vaccination, Rubella and Malaria	1,030,000	1,000,000
GROW Project	14,729	14,729
Support to Local Government Labour Officers and KCCA	0	45,185
Support to PLE (UNEB)	40,000	40,000
Uganda Road Fund (URF)	370,520	380,521

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Entrepreneurship Program(UWEP)	75,785	75,785
External Financing	0	0
N / A		
Total Revenues Shares	50,364,204	62,401,706

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	943,310	289,401	0	0	1,232,711
o/w: Wage:	606,605	0	0	0	606,605
Non-Wage Recurrent:	323,814	39,401	0	0	363,215
Development:	12,891	250,000	0	0	262,891
Tourism Development	485,795	0	0	0	485,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	475,000	0	0	0	475,000
Natural Resources, Environment, Climate Change, Land and Water Management	847,544	191,602	0	0	1,039,146
o/w: Wage:	834,000	0	0	0	834,000
Non-Wage Recurrent:	13,544	36,602	0	0	50,146
Development:	0	155,000	0	0	155,000
Private Sector Development	299,080	276,751	0	0	575,831
o/w: Wage:	249,487	0	0	0	249,487
Non-Wage Recurrent:	49,592	276,751	0	0	326,343
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	5,329,905	115,001	380,521	0	5,825,427
o/w: Wage:	625,333	0	0	0	625,333
Non-Wage Recurrent:	1,007,790	115,001	380,521	0	1,503,311
Development:	3,696,783	0	0	0	3,696,783
Sustainable Urbanisation and Housing	0	20,000	0	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	20,000	0	0	20,000
Development:	0	0	0	0	0
Human Capital Development	35,328,415	303,107	1,175,698	0	36,807,220
o/w: Wage:	27,666,867	0	0	0	27,666,867
Non-Wage Recurrent:	7,062,956	209,153	1,175,698	0	8,447,807
Development:	598,592	93,954	0	0	692,546
Public Sector Transformation	9,378,543	4,537,079	0	0	13,915,622

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	3,083,193	0	0	0	3,083,193
Non-Wage Recurrent:	5,601,262	4,117,342	0	0	9,718,604
Development:	694,088	419,738	0	0	1,113,825
Governance and Security	760,323	605,886	0	0	1,366,209
o/w: Wage:	246,952	0	0	0	246,952
Non-Wage Recurrent:	468,120	461,005	0	0	929,124
Development:	45,252	144,882	0	0	190,134
Regional Balanced Development	0	80,000	0	0	80,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	80,000	0	0	80,000
Development:	0	0	0	0	0
Development Plan Implementation	925,265	128,479	0	0	1,053,744
o/w: Wage:	717,874	0	0	0	717,874
Non-Wage Recurrent:	207,391	128,479	0	0	335,870
Development:	0	0	0	0	0
Grand Total	54,298,181	6,547,307	1,556,218	0	62,401,706
Grand Total Wage	34,030,311	0	0	0	34,030,311
Grand Total Non-Wage Recurrent	14,745,264	5,483,733	1,556,218	0	21,785,216
Grand Total Development	5,522,605	1,063,573	0	0	6,586,178

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	10,394,872	14,062,904
o/w Higher Local Government	7,346,815	9,963,112
o/w Lower Local Government	3,048,057	4,099,792
Finance	798,298	694,135
o/w Higher Local Government	798,298	694,135
o/w Lower Local Government	0	0
Statutory bodies	1,057,480	1,104,869
o/w Higher Local Government	1,057,480	1,104,869
o/w Lower Local Government	0	0
Production and Marketing	1,205,402	1,233,111
o/w Higher Local Government	1,205,402	1,233,111
o/w Lower Local Government	0	0
Health	9,973,968	8,980,068
o/w Higher Local Government	9,973,968	8,980,068
o/w Lower Local Government	0	0
Education	21,640,493	27,248,389
o/w Higher Local Government	21,640,493	27,248,389
o/w Lower Local Government	0	0
Roads and Engineering	2,991,110	5,826,227
o/w Higher Local Government	2,991,110	5,826,227
o/w Lower Local Government	0	0
Natural Resources	1,106,392	1,052,146
o/w Higher Local Government	1,106,392	1,052,146
o/w Lower Local Government	0	0
Community Based Services	376,576	572,962
o/w Higher Local Government	376,576	572,962
o/w Lower Local Government	0	0
Planning	252,563	439,809
o/w Higher Local Government	252,563	439,809
o/w Lower Local Government	0	0
Internal Audit	98,808	117,458
o/w Higher Local Government	98,808	117,458
o/w Lower Local Government	0	0
Trade, Industry and Local Development	468,243	1,069,626

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	468,243	1,069,626
o/w Lower Local Government	0	0
Grand Total	50,364,204	62,401,706
o/w Higher Local Government	47,316,147	58,301,914
o/w: Wage:	27,778,845	34,030,311
Non-Wage Recurrent:	16,498,955	18,251,944
Domestic Devt:	3,038,348	6,019,658
External Financing:	0	0
o/w Lower Local Government	3,048,057	4,099,792
o/w: Wage:	0	0
Non-Wage Recurrent:	2,174,134	3,533,272
Domestic Devt:	873,923	566,520
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,737,609	12,804,197
Urban Unconditional Grant Wage	1,575,736	3,083,193
Urban Unconditional Non-Wage	350,619	60,920
Locally Raised Revenues	862,512	789,656
Multi-Sectoral Transfers to LLGs _NonWage	2,174,134	3,533,272
Programme Conditional Grant - Non Wage Recurrent	3,774,608	5,337,156
Development Revenues	1,657,262	1,258,707
Urban Discretionary Equalisation Development Grant	43,366	342,187
Locally Raised Revenues	739,973	350,000
Multi-Sectoral Transfers to LLGs _Gou	873,923	566,520
Total Revenues Shares	10,394,872	14,062,904
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,575,736	3,083,193
Non Wage	7,161,873	9,721,004
Development Expenditure		
Domestic Development	1,657,262	1,258,707
External Financing	0	0
Total Expenditure	10,394,872	14,062,904

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development					
0	400	0	0	0	400
Programme 14 Public Sector Transformation					
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	2,404,057	0	0	2,404,057
273105 Gratuity	0	1,997,290	0	0	1,997,290
352880 Salary Arrears Budgeting	0	57,018	0	0	57,018
352881 Pension and Gratuity Arrears Budgeting	0	878,791	0	0	878,791
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	5,337,156	0	0	5,337,156
Key Service Area 390017 Public Service Performance management					
211101 General Staff Salaries	3,083,193	0	0	0	3,083,193
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,547	0	10,547
Total for LCIII: Industrial Div					10,547
LCII: South Central Ward	Allowances	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		10,547
211107 Boards, Committees and Council Allowances		0	20,000	0	0
221001 Advertising and Public Relations		0	8,000	4,500	0
Total for LCIII: Industrial Div					4,500
LCII: South Central Ward	Public relations & Advertising	Media - Branding	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		4,500
221002 Workshops, Meetings and Seminars		0	50,000	27,219	0
Total for LCIII: Industrial Div					27,219
LCII: South Central Ward	Workshops	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		27,219
221003 Staff Training		0	0	25,000	0
Total for LCIII: Industrial Div					25,000
LCII: South Central Ward	staff training	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		25,000

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221008 Information and Communication Technology Supplies.		0	36,500	0	0	36,500
221009 Welfare and Entertainment		0	10,500	30,719	0	41,219
Total for LCIII: Industrial Div						30,719
LCII: South Central Ward	Welfare	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,719
221011 Printing, Stationery, Photocopying and Binding		0	8,138	8,000	0	16,138
Total for LCIII: Industrial Div						8,000
LCII: South Central Ward	Stationery	Office Supplies - Assorted Binding Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
221012 Small Office Equipment		0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.		0	8,000	0	0	8,000
221020 Litigation and related expenses		0	50,000	0	0	50,000
223001 Property Management Expenses		0	24,800	0	0	24,800
223004 Guard and Security services		0	46,800	0	0	46,800
223005 Electricity		0	24,000	0	0	24,000
223006 Water		0	12,000	0	0	12,000
225101 Consultancy Services		0	0	50,000	0	50,000
Total for LCIII: Industrial Div						50,000
LCII: South Central Ward	Consultancy Services	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			50,000
227001 Travel inland		0	153,037	89,719	0	242,756
Total for LCIII: Industrial Div						89,719
LCII: South Central Ward	Travel inland	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			89,719
227004 Fuel, Lubricants and Oils		0	60,000	36,047	0	96,047
Total for LCIII: Industrial Div						36,047
LCII: South Central Ward	Fuel	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			36,047
228001 Maintenance-Buildings and Structures		0	20,000	0	0	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	10,000	5,266	0	15,266
Total for LCIII: Industrial Div						5,266
LCII: South Central Ward	Maintenance ICT	Machinery and Equipment - Assets	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,266

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273102 Incapacity, death benefits and funeral expenses	0	20,000	0	0	20,000
281401 Rent	0	12,000	0	0	12,000
312121 Non-Residential Buildings - Acquisition	0	0	350,000	0	350,000
Total for LCIII: Industrial Div			County: Industrial division		350,000
LCII: South Central Ward	Admin Building	Commercial Buildings_Acquire	Source: Locally Raised Revenues		350,000
312139 Other Structures - Acquisition		0	0	8,109	0
Total for LCIII: Industrial Div			County: Industrial division		8,109
LCII: South Central Ward	Infrastructure improvement (Signage)	Athletic field construction service-Recreation Facilities_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		8,109
312229 Other ICT Equipment - Acquisition		0	0	42,063	0
Total for LCIII: Industrial Div			County: Industrial division		42,063
LCII: South Central Ward	other ICT equipment's	Digital Cameras_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		42,063
312412 Cultivated Plants - Acquisition		0	0	5,000	0
Total for LCIII: Industrial Div			County: Industrial division		5,000
LCII: South Central Ward	Agricultural seedlings	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		5,000
352899 Other Domestic Arrears Budgeting		0	270,000	0	0
Total Cost of Public Service Performance management		3,083,193	849,776	692,187	0
Total Cost of Public Sector Transformation		3,083,193	6,186,932	692,187	0
Total Cost of Administration and Management		3,083,193	6,187,732	692,187	0
Total Cost of Administration		3,083,193	6,187,732	692,187	0

Subcounty / Town Council / Division: 237681 Industrial Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development	0	400	0	0	400
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	14,000	0	14,000
221002 Workshops, Meetings and Seminars	0	0	8,083	0	8,083
221003 Staff Training	0	0	5,000	0	5,000
221009 Welfare and Entertainment	0	0	4,000	0	4,000
223005 Electricity	0	0	6,000	0	6,000
223006 Water	0	0	4,000	0	4,000
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	4,700	0	4,700
225204 Monitoring and Supervision of capital work	0	0	8,000	0	8,000
228001 Maintenance-Buildings and Structures	0	0	48,000	0	48,000
312131 Roads and Bridges - Acquisition	0	0	47,000	0	47,000
312235 Furniture and Fittings - Acquisition	0	0	7,000	0	7,000
Total Cost of Facilities Management	0	0	157,783	0	157,783
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	338,435	0	0	338,435
211107 Boards, Committees and Council Allowances	0	200,000	0	0	200,000
212103 Incapacity benefits (Employees)	0	20,000	0	0	20,000
221001 Advertising and Public Relations	0	20,000	0	0	20,000
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
221003 Staff Training	0	65,000	0	0	65,000
221005 Official Ceremonies and State Functions	0	30,000	0	0	30,000
221007 Books, Periodicals & Newspapers	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	35,000	0	0	35,000
221009 Welfare and Entertainment	0	64,916	0	0	64,916
221010 Special Meals and Drinks	0	60,000	0	0	60,000
221011 Printing, Stationery, Photocopying and Binding	0	75,000	0	0	75,000

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221012 Small Office Equipment	0	15,000	0	0	15,000
221020 Litigation and related expenses	0	330,000	0	0	330,000
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
223005 Electricity	0	34,000	0	0	34,000
223006 Water	0	58,000	0	0	58,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	592,922	0	0	592,922
227004 Fuel, Lubricants and Oils	0	300,000	0	0	300,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	80,000	0	0	80,000
Total Cost of Capacity Strengthening	0	2,473,273	0	0	2,473,273
Total Cost of Public Sector Transformation	0	2,473,273	157,783	0	2,631,056
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
223001 Property Management Expenses	0	0	144,882	0	144,882
Total Cost of Administrative and Support Services	0	0	144,882	0	144,882
Total Cost of Governance and Security	0	0	144,882	0	144,882
Total Cost of Administration and Management	0	2,474,073	302,665	0	2,776,738
Total Cost of 237681 Industrial Div	0	2,474,073	302,665	0	2,776,738

Subcounty / Town Council / Division: 237680 Northern Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development	0	400	0	0	400
Programme 14 Public Sector Transformation					

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Key Service Area 000003 Facilities Management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	17,794	0	17,794
221001 Advertising and Public Relations	0	0	1,600	0	1,600
221003 Staff Training	0	0	5,000	0	5,000
221008 Information and Communication Technology Supplies.	0	0	14,412	0	14,412
225202 Environment Impact Assessment for Capital Works	0	0	1,200	0	1,200
225203 Appraisal and Feasibility Studies for Capital Works	0	0	9,706	0	9,706
225204 Monitoring and Supervision of capital work	0	0	46,144	0	46,144
228001 Maintenance-Buildings and Structures	0	0	46,144	0	46,144
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	9,706	0	9,706
312131 Roads and Bridges - Acquisition	0	0	22,613	0	22,613
312139 Other Structures - Acquisition	0	0	19,800	0	19,800
312211 Heavy Vehicles - Acquisition	0	0	69,738	0	69,738
Total Cost of Facilities Management	0	0	263,855	0	263,855

Key Service Area 010008 Capacity Strengthening

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	195,171	0	0	195,171
211107 Boards, Committees and Council Allowances	0	124,000	0	0	124,000
212102 Medical expenses (Employees)	0	5,000	0	0	5,000
212103 Incapacity benefits (Employees)	0	16,000	0	0	16,000
221002 Workshops, Meetings and Seminars	0	35,760	0	0	35,760
221003 Staff Training	0	35,401	0	0	35,401
221005 Official Ceremonies and State Functions	0	18,000	0	0	18,000
221007 Books, Periodicals & Newspapers	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	26,000	0	0	26,000
221009 Welfare and Entertainment	0	87,936	0	0	87,936
221010 Special Meals and Drinks	0	82,000	0	0	82,000
221011 Printing, Stationery, Photocopying and Binding	0	53,932	0	0	53,932
221012 Small Office Equipment	0	14,000	0	0	14,000
221017 Membership dues and Subscription fees.	0	10,000	0	0	10,000
221020 Litigation and related expenses	0	14,000	0	0	14,000
222001 Information and Communication Technology Services.	0	30,000	0	0	30,000
223001 Property Management Expenses	0	10,000	0	0	10,000
223005 Electricity	0	15,000	0	0	15,000

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223006 Water	0	10,000	0	0	10,000
224010 Protective Gear	0	200	0	0	200
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
227001 Travel inland	0	109,000	0	0	109,000
227004 Fuel, Lubricants and Oils	0	136,000	0	0	136,000
228004 Maintenance-Other Fixed Assets	0	5,000	0	0	5,000
273102 Incapacity, death benefits and funeral expenses	0	16,000	0	0	16,000
Total Cost of Capacity Strengthening	0	1,058,400	0	0	1,058,400
Total Cost of Public Sector Transformation	0	1,058,400	263,855	0	1,322,254
Total Cost of Administration and Management	0	1,059,200	263,855	0	1,323,054
Total Cost of 237680 Northern Div	0	1,059,200	263,855	0	1,323,054

VOTE: 608 Mbale City

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	492,298	694,135
Urban Unconditional Grant Wage	256,519	468,045
Urban Unconditional Non-Wage	55,282	59,013
Locally Raised Revenues	180,497	167,077
Development Revenues	306,000	0
Locally Raised Revenues	306,000	0
Total Revenues Shares	798,298	694,135
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	256,519	468,045
Non Wage	235,780	226,090
Development Expenditure		
Domestic Development	306,000	0
External Financing	0	0
Total Expenditure	798,298	694,135

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	100	0	0	100
Total Cost of Climate Change Mitigation	0	100	0	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	100	0	0	100
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100

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Total Cost of Human Capital Development	0	100	0	0	100
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	9,000	0	0	9,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	50,000	0	0	50,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Local Revenue Collection	0	80,000	0	0	80,000
Total Cost of Regional Balanced Development	0	80,000	0	0	80,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	468,045	0	0	0	468,045
212102 Medical expenses (Employees)	0	3,000	0	0	3,000
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	18,000	0	0	18,000
221012 Small Office Equipment	0	800	0	0	800
221016 Systems Recurrent costs	0	8,520	0	0	8,520
221017 Membership dues and Subscription fees.	0	3,900	0	0	3,900
227001 Travel inland	0	92,168	0	0	92,168
227004 Fuel, Lubricants and Oils	0	10,563	0	0	10,563
Total Cost of Finance and Accounting	468,045	145,890	0	0	613,935
Total Cost of Development Plan Implementation	468,045	145,890	0	0	613,935
Total Cost of Financial Management and Accountability (LG)	468,045	226,090	0	0	694,135
Total Cost of Finance	468,045	226,090	0	0	694,135

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,012,228	1,059,618
Urban Unconditional Grant Wage	181,309	181,309
Urban Unconditional Non-Wage	462,862	450,956
Locally Raised Revenues	368,057	427,353
Development Revenues	0	45,252
District Discretionary Equalisation Development Grant	0	45,252
Total Revenues Shares	1,012,228	1,104,869

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	181,309	181,309
Non Wage	830,919	878,309
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	1,057,480	1,104,869

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400

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Total Cost of Human Capital Development		0	400	0	0	400
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		181,309	0	0	0	181,309
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	12,000	17,252	0	29,252
Total for LCIII: Industrial Div						17,252
LCII: South Central	CPAC&CSC ALLOWANCES	CPAC&CSC allowances		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		17,252
211107 Boards, Committees and Council Allowances		0	40,212	0	0	40,212
221001 Advertising and Public Relations		0	0	5,000	0	5,000
Total for LCIII: Industrial Div						5,000
LCII: South Central Ward	CSC	Media - Media Services		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
221009 Welfare and Entertainment		0	14,000	5,000	0	19,000
Total for LCIII: Industrial Div						5,000
LCII: South Central Ward	CPAC&CSC	Welfare - Food and Refreshments		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	8,000	0	16,000
Total for LCIII: Industrial Div						8,000
LCII: South Central Ward	CPAC&CSC	Office Supplies - Assorted Binding Materials and Consumables		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		8,000
221012 Small Office Equipment		0	5,000	0	0	5,000
227001 Travel inland		0	43,205	5,000	0	48,205
Total for LCIII: Industrial Div						5,000
LCII: South Central Ward	CPAC&CSC	Travel Inland - Expenses		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
227004 Fuel, Lubricants and Oils		0	39,000	5,000	0	44,000
Total for LCIII: Industrial Div						5,000
LCII: South Central Ward	CPAC&CSC	Fuel, Oils and Lubricants - Fuel Expenses		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
Total Cost of Administrative and Support Services		181,309	161,418	45,252	0	387,978
Key Service Area 190004 Regulation and Advisory Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	270,000	0	0	270,000
211107 Boards, Committees and Council Allowances		0	406,440	0	0	406,440

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221009 Welfare and Entertainment	0	15,000	0	0	15,000
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
227001 Travel inland	0	23,651	0	0	23,651
Total Cost of Regulation and Advisory Services	0	716,091	0	0	716,091
Total Cost of Governance and Security	181,309	877,509	45,252	0	1,104,069
Total Cost of Legislation and Oversight	181,309	878,309	45,252	0	1,104,869
Total Cost of Statutory bodies	181,309	878,309	45,252	0	1,104,869

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	842,511	970,220
Programme Conditional Grant - Wage Recurrent	484,691	606,605
Programme Conditional Grant - Non Wage Recurrent	316,406	317,820
Urban Unconditional Non-Wage	9,704	5,994
Locally Raised Revenues	31,710	39,801
Development Revenues	362,891	262,891
Programme Conditional Grant - Development	12,891	12,891
Locally Raised Revenues	350,000	250,000
Total Revenues Shares	1,205,402	1,233,111

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	484,691	606,605
Non Wage	357,820	363,615
Development Expenditure		
Domestic Development	362,891	262,891
External Financing	0	0
Total Expenditure	1,205,402	1,233,111

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	606,605	0	0	0	606,605
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,600	0	0	2,600

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221002 Workshops, Meetings and Seminars	0	58,500	0	0	58,500
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	7,000	0	0	7,000
227001 Travel inland	0	74,394	0	0	74,394
227004 Fuel, Lubricants and Oils	0	37,122	0	0	37,122
312211 Heavy Vehicles - Acquisition	0	0	250,000	0	250,000
Total for LCIII: Industrial Div			County: Industrial division		250,000
LCII: South Central Ward	Agric Extension tractor	Bull Dozers_Acquire	Source: Locally Raised Revenues		250,000
312411 Cultivated Animals - Acquisition	0	0	8,000	0	8,000
Total for LCIII: Industrial Div			County: Industrial division		8,000
LCII: South Central Ward	Livestock aquire	Livestock_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		8,000
312412 Cultivated Plants - Acquisition	0	0	4,891	0	4,891
Total for LCIII: Industrial Div			County: Industrial division		4,891
LCII: South Central Ward	Seedlings	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		4,891
Total Cost of Farmer mobilisation and sensitisation	606,605	183,616	262,891	0	1,053,112
Total Cost of Agro-Industrialization	606,605	184,016	262,891	0	1,053,512
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development	0	400	0	0	400
Total Cost of Agricultural Extension	606,605	184,416	262,891	0	1,053,912
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	16,800	0	0	16,800
221007 Books, Periodicals & Newspapers	0	600	0	0	600

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221008 Information and Communication Technology Supplies.	0	800	0	0	800
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
221012 Small Office Equipment	0	600	0	0	600
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
224005 Laboratory supplies and services	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	5,565	0	0	5,565
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Vector and disease control	0	32,565	0	0	32,565
Total Cost of Agro-Industrialization	0	32,565	0	0	32,565
Total Cost of Agricultural Production	0	32,565	0	0	32,565

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	127,633	0	0	127,633
221002 Workshops, Meetings and Seminars	0	6,218	0	0	6,218
221009 Welfare and Entertainment	0	691	0	0	691
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	7,092	0	0	7,092
227004 Fuel, Lubricants and Oils	0	4,400	0	0	4,400
Total Cost of Parish Development Model Operations	0	146,634	0	0	146,634
Total Cost of Agro-Industrialization	0	146,634	0	0	146,634
Total Cost of Agricultural Value Chain Services	0	146,634	0	0	146,634
Total Cost of Production and Marketing	606,605	363,615	262,891	0	1,233,111

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Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,675,176	8,609,295
Programme Conditional Grant - Wage Recurrent	7,527,713	6,336,932
Programme Conditional Grant - Non Wage Recurrent	1,083,313	1,226,605
Urban Unconditional Non-Wage	7,440	16,456
Locally Raised Revenues	26,710	29,301
Other Transfers from Central Government	1,030,000	1,000,000
Development Revenues	298,792	370,774
Programme Conditional Grant - Development	229,198	290,774
Urban Discretionary Equalisation Development Grant	3,594	0
Locally Raised Revenues	66,000	80,000
Total Revenues Shares	9,973,968	8,980,068

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	7,527,713	6,336,932
Non Wage	2,147,463	2,272,362
Development Expenditure		
Domestic Development	298,792	370,774
External Financing	0	0
Total Expenditure	9,973,968	8,980,068

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	6,336,932	0	0	0	6,336,932
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	215,164	0	0	215,164
221001 Advertising and Public Relations	0	60,000	0	0	60,000
221011 Printing, Stationery, Photocopying and Binding	0	24,836	0	0	24,836

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227001 Travel inland		0	605,000	0	0	605,000
227004 Fuel, Lubricants and Oils		0	95,000	0	0	95,000
263308 Sector Conditional Grant (Non-Wage)		0	841,179	0	0	841,179
Total for LCIII: Industrial Div						380,682
			County: Industrial division			
LCII: Boma Ward	MBALE MUNICIPAL HEALTH CENTRE	MBALE MUNICIPAL HEALTH CENTRE		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		10,687
LCII: Bukasakya Ward	BUKASAKYA HC III	BUKASAKYA HC III		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		35,001
LCII: Bukasakya Ward	BUKASAKYA HC III	BUKASAKYA HC III		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		21,374
LCII: Bumutoto Ward	BUNGOKHO MUTOTO HEALTH CENTRE	BUNGOKHO MUTOTO HEALTH CENTRE		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		20,533
LCII: Bumutoto Ward	BUNGOKHO MUTOTO HEALTH CENTRE	BUNGOKHO MUTOTO HEALTH CENTRE		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		21,374
LCII: Busamaga East Ward	BUSAMAGA HEALTH CENTRE II	BUSAMAGA HEALTH CENTRE II		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		19,110
LCII: Busamaga East Ward	BUSAMAGA HEALTH CENTRE II	BUSAMAGA HEALTH CENTRE II		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		21,374
LCII: Malukhu Ward	MALUKHU HEALTH CENTRE III	MALUKHU HEALTH CENTRE III		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		21,374
LCII: Malukhu Ward	MALUKHU HEALTH CENTRE III	MALUKHU HEALTH CENTRE III		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		19,597
LCII: Namatala	NAMATALA HEALTH CENTRE IV	NAMATALA HEALTH CENTRE IV		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		106,870
LCII: Namatala Ward	NAMATALA HEALTH CENTRE IV	NAMATALA HEALTH CENTRE IV		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		78,234
LCII: South Central Ward	ST AUSTIN DISPENSARY MBALE	ST AUSTIN DISPENSARY MBALE		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		5,154
Total for LCIII: Northern Div				County: Northern Division		460,497
LCII: Bumuluya	BUFUMBOHEALTH CENTRE IV	BUFUMBOHEALTH CENTRE IV		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		60,398
LCII: Bumuyanga	BUFUMBOHEALTH CENTRE IV	BUFUMBOHEALTH CENTRE IV		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		106,870
LCII: Bumuyanga	NAKALOKHE HEALTH CENTRE III	NAKALOKHE HEALTH CENTRE III		Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		41,173

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LCII: Iu-Iu Ward	ISLAMIC UNIVERSITY HEALTH CENTRE II	ISLAMIC UNIVERSITY HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,154		
LCII: Kolonyi Ward	KOLONYI HC IV	KOLONYI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	34,768		
LCII: Kolonyi Ward	KOLONYI HC IV	KOLONYI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	20,617		
LCII: Lwasso	LWASSO HC III	LWASSO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,374		
LCII: Lwasso	LWASSO HC III	LWASSO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,946		
LCII: Nabuyonga Ward	Deliverance Church Joy Hospice	Deliverance Church Joy Hospice	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,092		
LCII: Nabuyonga Ward	St. Fatima Gngama HC II	St. Fatima Gngama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,154		
LCII: Nabweya Ward	NANKUSIHEALTH CENTRE II	NANKUSIHEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,687		
LCII: Nakaloke	AHAMADIYA MUSLIM MEDICAL CENTRE	AHAMADIYA MUSLIM MEDICAL CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,154		
LCII: Nakaloke Ward	NAKALOKE HEALTH CENTRE III	NAKALOKE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,374		
LCII: Namakwekwe Ward	NAMAKWEKWE HEALTH CENTRE III	NAMAKWEKWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	33,719		
LCII: Namakwekwe Ward	NAMAKWEKWE HEALTH CENTRE III	NAMAKWEKWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,374		
LCII: Nkoma-Namanyonyi Ward	NAMANYONYIHEALTH CENTRE	NAMANYONYI HEALTH CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,374		
LCII: Nkoma-Namanyonyi Ward	NAMANYONYIHEALTH CENTRE	NAMANYONYI HEALTH CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,961		
LCII: North Central Ward	Deliverance Church Joy Hospice	Deliverance Church Joy Hospice	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,308		
Total Cost of Primary Health care services		6,336,932	1,841,179	0	0	8,178,112
Total Cost of Human Capital Development		6,336,932	1,841,179	0	0	8,178,112
Total Cost of Primary HealthCare		6,336,932	1,841,179	0	0	8,178,112

Service Area 20 Hospital Services

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Ushs Thousands

VOTE: 608 Mbale City

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000017 Infrastructure Development and Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	80,000	0	80,000
Total for LCIII: Missing Subcounty		County: Missing County				80,000
LCII: Missing Parish	CITY HEAD QUARTERS	ALLOWANCE OF STREET SWEEPERS IN THE CITY	Source: Locally Raised Revenues			80,000
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		County:				2,000
LCII:		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225204 Monitoring and Supervision of capital work		0	0	19,500	0	19,500
Total for LCIII: Missing Subcounty		County: Missing County				19,500
LCII: Missing Parish	FIELD	BOQs, Technical supervision and monitoring of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			19,500
228004 Maintenance-Other Fixed Assets		0	0	28,601	0	28,601
Total for LCIII:		County:				28,601
LCII:		Equipment - Medical Instruments	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			28,601
312111 Residential Buildings - Acquisition		0	0	204,772	0	204,772
Total for LCIII:		County:				200,010
LCII:	MALUKHU H/C III	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			200,010
Total for LCIII: Industrial Div		County: Industrial division				4,762
LCII: South Central Ward	Building	Hotel or motel remodeling service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,762
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	35,900	0	35,900
Total for LCIII:		County:				35,900

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LCII:	HEALTH FACILITIES	General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			35,900
Total Cost of Infrastructure Development and Management		0	0	370,774	0	370,774
Key Service Area 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	320,452	0	0	320,452
Total for LCIII: Industrial Div		County: Industrial division				320,452
LCII: South Central Ward	CURE CHILDRENS HOSPITAL MBALE	CURE CHILDRENS HOSPITAL MBALE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			320,452
Total Cost of Support to Hospitals		0	320,452	0	0	320,452
Total Cost of Human Capital Development		0	320,452	370,774	0	691,226
Total Cost of Hospital Services		0	320,452	370,774	0	691,226
Service Area 30 Health Management and Supervision						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,154	0	0	5,154
221002 Workshops, Meetings and Seminars	0	5,412	0	0	5,412
Total Cost of HIV/AIDS Mainstreaming	0	10,567	0	0	10,567
Key Service Area 000039 Policies, Regulations and Standards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,712	0	0	9,712
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	2,000	0	0	2,000
224001 Medical Supplies and Services	0	8,000	0	0	8,000
224010 Protective Gear	0	4,043	0	0	4,043

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227001 Travel inland	0	34,394	0	0	34,394
227004 Fuel, Lubricants and Oils	0	20,015	0	0	20,015
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Policies, Regulations and Standards	0	100,165	0	0	100,165
Total Cost of Human Capital Development	0	110,731	0	0	110,731
Total Cost of Health Management and Supervision	0	110,731	0	0	110,731
Total Cost of Health	6,336,932	2,272,362	370,774	0	8,980,068

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	21,281,651	26,926,617
Programme Conditional Grant - Wage Recurrent	15,727,040	20,850,421
Programme Conditional Grant - Non Wage Recurrent	5,338,196	5,734,921
Urban Unconditional Grant Wage	109,186	226,077
Urban Unconditional Non-Wage	5,518	5,897
Locally Raised Revenues	61,710	69,301
Other Transfers from Central Government	40,000	40,000
Development Revenues	358,842	321,772
Programme Conditional Grant - Development	334,126	307,819
Urban Discretionary Equalisation Development Grant	24,716	0
Locally Raised Revenues	0	13,954
Total Revenues Shares	21,640,493	27,248,389

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	15,836,227	21,076,498
Non Wage	5,445,424	5,850,119
Development Expenditure		
Domestic Development	358,842	321,772
External Financing	0	0
Total Expenditure	21,640,493	27,248,389

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Key Service Area 000063 Quality Assurance Systems					
227001 Travel inland	0	60,000	0	0	60,000

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Total Cost of Quality Assurance Systems		0	60,000	0	0	60,000
Key Service Area 320162 Capitation (Primary)						
211101 General Staff Salaries		9,980,377	0	0	0	9,980,377
263308 Sector Conditional Grant (Non-Wage)		0	1,662,427	0	0	1,662,427
Total for LCIII: Industrial Div		County: Industrial division				15,693
LCII: Wakhwaba Lower Ward	NABISOLO P.S.	NABISOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,693
Total for LCIII: Missing Subcounty		County: Missing County				1,646,734
LCII: Missing Parish	BIRAHA P.S.	BIRAHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			22,988
LCII: Missing Parish	Boma P/S	Boma P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,573
LCII: Missing Parish	BUGEMA QUARAN	BUGEMA QUARAN	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,352
LCII: Missing Parish	Bujoloto p/s	Bujoloto	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			30,875
LCII: Missing Parish	BUKASAKYA P.S.	BUKASAKYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			32,852
LCII: Missing Parish	BULWETA P.S.	BULWETA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,833
LCII: Missing Parish	BUMALUNDA	BUMALUNDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,854
LCII: Missing Parish	BUMBOI P/S	BUMBOI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,311
LCII: Missing Parish	BUMULUYA P.S.	BUMULUYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			22,873
LCII: Missing Parish	BUSAJJABWANKUBA P.S.	BUSAJJABWAN KUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			29,320
LCII: Missing Parish	Busamaga	Busamaga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,264
LCII: Missing Parish	BUSIMBA P.S.	BUSIMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,644
LCII: Missing Parish	BUWAMWANGU P.S.	BUWAMWANGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			33,809
LCII: Missing Parish	BUWANGOLO P.S.	BUWANGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			19,723

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LCII: Missing Parish	Buyonjo p/s	Buyonjo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,289
LCII: Missing Parish	Doko p/s	Doko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,791
LCII: Missing Parish	Fairway	Fairway	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,487
LCII: Missing Parish	Gangama	Gangama	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,497
LCII: Missing Parish	Gangama p/s	Gangama	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,348
LCII: Missing Parish	I.U.I.U p/s	I.U.I.U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,610
LCII: Missing Parish	Jalilu p/s	Jalilu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,041
LCII: Missing Parish	KOLONYI P.S.	KOLONYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,967
LCII: Missing Parish	LUBEMBE P.S.	LUBEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,875
LCII: Missing Parish	LWASO P.S.	LWASO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,622
LCII: Missing Parish	LWELE P.S.	LWELE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,257
LCII: Missing Parish	MABALE P.S.	MABALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,091
LCII: Missing Parish	MADRASA NAJJA P.S.	MADRASA NAJJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,587
LCII: Missing Parish	MAGADA P.S.	MAGADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,392
LCII: Missing Parish	Maluku p/s	Maluku	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,727
LCII: Missing Parish	MASABA P.S.	MASABA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	43,089
LCII: Missing Parish	Mayor Mbale	Mayor Mbale	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,246
LCII: Missing Parish	Mbale Police Wanyera	Mbale Police Wanyera	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	46,390

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LCII: Missing Parish	MOONI P.S	MOONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,526
LCII: Missing Parish	MUSOTO P.S.	MUSOTO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	67,023
LCII: Missing Parish	MUTOTO P.S.	MUTOTO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,443
LCII: Missing Parish	Nabuyonga	Nabuyonga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	65,662
LCII: Missing Parish	NABWEYA P.S.	NABWEYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,536
LCII: Missing Parish	NAKALOKE P.S.	NAKALOKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,074
LCII: Missing Parish	NAMAGUMBA P.S.	NAMAGUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,376
LCII: Missing Parish	Namakwekwe	Namakwekwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	50,631
LCII: Missing Parish	NAMALOGO P.S.	NAMALOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,624
LCII: Missing Parish	NAMANYONYI P.S.	NAMANYONYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	42,014
LCII: Missing Parish	Namatala p/s	Namatala	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,790
LCII: Missing Parish	NAMBOZO P.S.	NAMBOZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,907
LCII: Missing Parish	NAMUNSI P.S.	NAMUNSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,316
LCII: Missing Parish	NANKUSI P.S.	NANKUSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,524
LCII: Missing Parish	NANYUNZA P.S.	NANYUNZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,313
LCII: Missing Parish	Nashibiso	Nashibiso	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,028
LCII: Missing Parish	NASHISA P.S	NASHISA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,835
LCII: Missing Parish	NAUYO	NAUYO	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,232

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LCII: Missing Parish	NAUYO p/s	NAUYO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	69,606		
LCII: Missing Parish	Nkoma P/s	Nkoma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,579		
LCII: Missing Parish	North Road p/s	North Road	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	76,480		
LCII: Missing Parish	UMAR AND YUMBE MEMORIAL P.S	UMAR AND YUMBE MEMORIAL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,125		
LCII: Missing Parish	Wambogo	Wambogo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,252		
LCII: Missing Parish	Wambwa p/s	Wambwa	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	44,000		
LCII: Missing Parish	Wanambwa p/s	Wanambwa	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,900		
LCII: Missing Parish	WATSEMBA P.S.	WATSEMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,828		
LCII: Missing Parish	Yoweri Museveni	Yoweri Museveni	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,056		
LCII: Missing Parish	Zesui	Zesui	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,491		
Total Cost of Capitation (Primary)		9,980,377	1,662,427	0	0	11,642,803
Total Cost of Human Capital Development		9,980,377	1,722,827	0	0	11,703,203
Total Cost of Pre-Primary and Primary Education		9,980,377	1,722,827	0	0	11,703,203
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

		Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services						
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	3,413,180	0	0	3,413,180
Total for LCIII: Industrial Div		County: Industrial division				303,044
LCII: Bumboi	BUKONDE SEC. SCH.	BUKONDE SEC. SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			303,044
Total for LCIII: Northern Div		County: Northern Division				64,000
LCII: Lwasso	Lwasso Seed S.S	Lwasso Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Missing Subcounty		County: Missing County				3,046,136

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LCII: Missing Parish	MBALE HIGH SCHOOL	MBALE HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	1,162,060		
LCII: Missing Parish	NAKALOKE S.S	NAKALOKE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	621,416		
LCII: Missing Parish	NKOMA SS.	NKOMA SS.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	1,262,660		
Total Cost of Capitation (Secondary)		0	3,413,180	0	0	3,413,180
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		10,253,609	0	0	0	10,253,609
Total Cost of Secondary Education Services		10,253,609	0	0	0	10,253,609
Total Cost of Human Capital Development		10,253,609	3,413,180	0	0	13,666,789
Total Cost of Secondary Education		10,253,609	3,413,180	0	0	13,666,789
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 12 Human Capital Development						
Key Service Area 320160 Tertiary Education Services						
211101 General Staff Salaries	616,435	0	0	0	616,435	
Total Cost of Tertiary Education Services		616,435	0	0	0	616,435
Total Cost of Human Capital Development		616,435	0	0	0	616,435
Total Cost of Skills Development		616,435	0	0	0	616,435
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars	0	400	0	0	400	
Total Cost of Climate Change Mitigation		0	400	0	0	400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	400	0	0	400
Programme 12 Human Capital Development						
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland	0	36,404	0	0	36,404	
Total Cost of Inspection and Monitoring		0	36,404	0	0	36,404

VOTE: 608 Mbale City

Key Service Area 000063 Quality Assurance Systems

221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
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Total Cost of Quality Assurance Systems	0	10,000	0	0	10,000
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Key Service Area 320003 Assets and Facilities Management

211101 General Staff Salaries	226,077	0	0	0	226,077
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225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
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Total for LCIII:	County:				3,000
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LCII: MCC	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,000
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225203 Appraisal and Feasibility Studies for Capital Works	0	13,801	2,900	0	16,701
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Total for LCIII: Industrial Div	County: Industrial division				2,900
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LCII: South Central Ward	MCC	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		2,900
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225204 Monitoring and Supervision of capital work	0	13,801	6,991	0	20,792
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Total for LCIII: Northern Div	County: Northern Division				6,991
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LCII: North Central Ward	MCC	Monitoring of capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		6,991
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227001 Travel inland	0	14,153	0	0	14,153
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227004 Fuel, Lubricants and Oils	0	7,871	0	0	7,871
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228001 Maintenance-Buildings and Structures	0	524,437	0	0	524,437
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228002 Maintenance-Transport Equipment	0	10,245	13,954	0	24,198
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Total for LCIII: Industrial Div	County: Industrial division				13,954
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LCII: South Central Ward	Vehicle Maintenance	Vehicle Maintenance - Service, Repair and Maintenance	Source: Locally Raised Revenues		13,954
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312121 Non-Residential Buildings - Acquisition	0	0	264,928	0	264,928
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Total for LCIII: Northern Div	County: Northern Division				264,928
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LCII: North Central Ward	7 CRM Construction @Bumboi P/S	Primary schooling services for people with disabilities- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		264,928
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312139 Other Structures - Acquisition	0	0	30,000	0	30,000
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Total for LCIII: Northern Div	County: Northern Division				30,000
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VOTE: 608 Mbale City

LCII: North Central Ward	5Stance Pit Latrine Construction @Bumboi P/S	Athletic field construction service-Recreation Facilities_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		30,000	
Total Cost of Assets and Facilities Management		226,077	584,308	321,772	0	1,132,158
Key Service Area 320038 Sports Development and Oversight						
221009 Welfare and Entertainment		0	30,000	0	0	30,000
227001 Travel inland		0	50,000	0	0	50,000
Total Cost of Sports Development and Oversight		0	80,000	0	0	80,000
Total Cost of Human Capital Development		226,077	710,712	321,772	0	1,258,562
Total Cost of Education&Sports Management and Inspection		226,077	711,112	321,772	0	1,258,962
Service Area 50 Special Needs Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	21,076,498	5,850,119	321,772	0	27,248,389

VOTE: 608 Mbale City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,114,427	2,129,444
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	625,333	625,333
Urban Unconditional Non-Wage	5,279	7,790
Locally Raised Revenues	113,295	115,801
Other Transfers from Central Government	370,520	380,521
Development Revenues	921,935	3,696,783
Urban Discretionary Equalisation Development Grant	506,935	3,696,783
Locally Raised Revenues	415,000	0
Total Revenues Shares	3,036,361	5,826,227

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	625,333	625,333
Non Wage	1,489,094	1,504,112
Development Expenditure		
Domestic Development	876,683	3,696,783
External Financing	0	0
Total Expenditure	2,991,110	5,826,227

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Climate Change Mitigation	0	400	0	0	400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					

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211101 General Staff Salaries	625,333	0	0	0	625,333
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	8,895	0	0	8,895
221009 Welfare and Entertainment	0	8,200	0	0	8,200
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	18,695	0	0	18,695
228001 Maintenance-Buildings and Structures	0	74,000	0	0	74,000
313131 Roads and Bridges - Improvement	0	0	3,696,783	0	3,696,783
Total for LCIII: Industrial Div			County: Industrial division		3,696,783
LCII: South Central Ward	UCMID	Roads & Bridges	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		3,696,783
Total Cost of Infrastructure Development and Management	625,333	122,791	3,696,783	0	4,444,906
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	273,000	0	0	273,000
221003 Staff Training	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	8,500	0	0	8,500
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	1,200	0	0	1,200
224010 Protective Gear	0	19,243	0	0	19,243
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	430,000	0	0	430,000
228001 Maintenance-Buildings and Structures	0	450,000	0	0	450,000
228002 Maintenance-Transport Equipment	0	157,078	0	0	157,078
Total Cost of Road Maintenance	0	1,380,521	0	0	1,380,521
Total Cost of Integrated Transport Infrastructure and Services	625,333	1,503,311	3,696,783	0	5,825,427
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400

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Total Cost of Human Capital Development	0	400	0	0	400
Total Cost of Community Access Roads	625,333	1,504,112	3,696,783	0	5,826,227
Total Cost of Roads and Engineering	625,333	1,504,112	3,696,783	0	5,826,227

VOTE: 608 Mbale City

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

B2: Expenditure Details by Vote Function, Key Service Area and Item

VOTE: 608 Mbale City

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,099,842	897,146
Urban Unconditional Grant Wage	834,000	834,000
Urban Unconditional Non-Wage	12,972	13,544
Locally Raised Revenues	252,870	49,602
Development Revenues	6,550	155,000
Locally Raised Revenues	6,550	155,000
Total Revenues Shares	1,106,392	1,052,146

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	834,000	834,000
Non Wage	265,842	63,146
Development Expenditure		
Domestic Development	6,550	155,000
External Financing	0	0
Total Expenditure	1,106,392	1,052,146

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,000	0	10,000
Total for LCIII:	County:				10,000
LCII:	Allowances paid to operators and field officers	Source: Locally Raised Revenues			10,000
227004 Fuel, Lubricants and Oils	0	0	85,000	0	85,000
Total for LCIII:	County:				85,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues			85,000

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228002 Maintenance-Transport Equipment	0	0	5,000	0	5,000
Total for LCIII:		County:			5,000
LCII:	Vehicle Maintenance - Imprest	Source: Locally Raised Revenues			5,000
Total Cost of Waste management	0	0	100,000	0	100,000
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,501	15,000	0	17,501
Total for LCIII:		County:			15,000
LCII:	Casual laborer's plan	Source: Locally Raised Revenues			15,000
224003 Agricultural Supplies and Services	0	3,000	40,000	0	43,000
Total for LCIII: Industrial Div		County: Industrial division			40,000
LCII: Nawuyo Town Council	Agricultural Supplies Assorted Seedlings	Source: Locally Raised Revenues			40,000
Total Cost of Climate Change Mitigation	0	5,501	55,000	0	60,501
Key Service Area 560007 Regulation and Compliance					
211101 General Staff Salaries	834,000	0	0	0	834,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	3,081	0	0	3,081
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	28,064	0	0	28,064
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Regulation and Compliance	834,000	37,646	0	0	871,646
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	834,000	43,146	155,000	0	1,032,146
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,948	0	0	11,948
221002 Workshops, Meetings and Seminars	0	500	0	0	500
221009 Welfare and Entertainment	0	1,946	0	0	1,946
221011 Printing, Stationery, Photocopying and Binding	0	1,300	0	0	1,300
227001 Travel inland	0	1,390	0	0	1,390
227004 Fuel, Lubricants and Oils	0	1,676	0	0	1,676

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228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,240	0	0	1,240
Total Cost of Physical Planning	0	20,000	0	0	20,000
Total Cost of Sustainable Urbanisation and Housing	0	20,000	0	0	20,000
Total Cost of Natural Resources Management	834,000	63,146	155,000	0	1,052,146
Total Cost of Natural Resources	834,000	63,146	155,000	0	1,052,146

VOTE: 608 Mbale City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	376,576	572,962
Urban Unconditional Grant Wage	140,650	253,436
Urban Unconditional Non-Wage	6,422	14,990
Locally Raised Revenues	79,637	104,751
Other Transfers from Central Government	90,513	135,698
Programme Conditional Grant - Non Wage Recurrent	59,354	64,087
Total Revenues Shares	376,576	572,962
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	140,650	253,436
Non Wage	235,926	319,526
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	376,576	572,962

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of Environment, Social Health and Safety	0	400	0	0	400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	253,436	0	0	0	253,436
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000

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221002 Workshops, Meetings and Seminars	0	23,964	0	0	23,964
221009 Welfare and Entertainment	0	18,000	0	0	18,000
227001 Travel inland	0	24,988	0	0	24,988
Total Cost of Capacity Strengthening	253,436	69,951	0	0	323,388
Total Cost of Human Capital Development	253,436	69,951	0	0	323,388
Total Cost of Community Mobilisation	253,436	70,351	0	0	323,788

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	13,717	0	0	13,717
227001 Travel inland	0	9,421	0	0	9,421
Total Cost of Gender Mainstreaming services	0	23,137	0	0	23,137
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	2,800	0	0	2,800
Total Cost of Inspection and Monitoring	0	2,800	0	0	2,800
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,628	0	0	22,628
227001 Travel inland	0	49,164	0	0	49,164
227004 Fuel, Lubricants and Oils	0	5,891	0	0	5,891
Total Cost of Strategies and Project Development	0	77,684	0	0	77,684
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,296	0	0	11,296
221002 Workshops, Meetings and Seminars	0	34,365	0	0	34,365
221009 Welfare and Entertainment	0	6,804	0	0	6,804
221011 Printing, Stationery, Photocopying and Binding	0	4,259	0	0	4,259
227001 Travel inland	0	56,911	0	0	56,911

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227004 Fuel, Lubricants and Oils	0	4,518	0	0	4,518
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Capacity Strengthening	0	119,154	0	0	119,154
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,960	0	0	3,960
221002 Workshops, Meetings and Seminars	0	19,240	0	0	19,240
227001 Travel inland	0	2,800	0	0	2,800
Total Cost of Support to special interest Groups	0	26,000	0	0	26,000
Total Cost of Human Capital Development	0	249,174	0	0	249,174
Total Cost of Empowerment and Mindset Change	0	249,174	0	0	249,174
Total Cost of Community Based Services	253,436	319,526	0	0	572,962

VOTE: 608 Mbale City

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	252,563	439,809
Urban Unconditional Grant Wage	137,864	249,830
Urban Unconditional Non-Wage	60,279	148,377
Locally Raised Revenues	54,420	41,602
Total Revenues Shares	252,563	439,809
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	137,864	249,830
Non Wage	114,698	189,979
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	252,563	439,809

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	249,830	0	0	0	249,830
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,000	0	0	22,000
221002 Workshops, Meetings and Seminars	0	25,000	0	0	25,000
221008 Information and Communication Technology Supplies.	0	7,000	0	0	7,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	35,410	0	0	35,410
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000

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Total Cost of Planning and Budgeting services	249,830	102,410	0	0	352,239
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Inspection and Monitoring	0	25,000	0	0	25,000
Key Service Area 000027 Programme Working Group Secretariat Services					
221002 Workshops, Meetings and Seminars	0	35,000	0	0	35,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
227001 Travel inland	0	7,570	0	0	7,570
Total Cost of Programme Working Group Secretariat Services	0	52,570	0	0	52,570
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Data Management and Dissemination	0	10,000	0	0	10,000
Total Cost of Development Plan Implementation	249,830	189,979	0	0	439,809
Total Cost of Planning and Statistics	249,830	189,979	0	0	439,809
Total Cost of Planning	249,830	189,979	0	0	439,809

VOTE: 608 Mbale City

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	98,808	117,458
Urban Unconditional Grant Wage	27,145	65,643
Urban Unconditional Non-Wage	21,170	17,164
Locally Raised Revenues	50,492	34,652
Total Revenues Shares	98,808	117,458
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	27,145	65,643
Non Wage	71,663	51,815
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	98,808	117,458

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	100	0	0	100
Total Cost of Climate Change Mitigation	0	100	0	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	100	0	0	100
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100
Total Cost of Human Capital Development	0	100	0	0	100
Programme 16 Governance and Security					

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Key Service Area 000001 Audit and Risk Management

211101 General Staff Salaries	65,643	0	0	0	65,643
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,600	0	0	9,600
221002 Workshops, Meetings and Seminars	0	8,851	0	0	8,851
221003 Staff Training	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,763	0	0	1,763
227001 Travel inland	0	17,401	0	0	17,401
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
273101 Medical expenses (To general public)	0	2,000	0	0	2,000
Total Cost of Audit and Risk Management	65,643	51,615	0	0	117,258
Total Cost of Governance and Security	65,643	51,615	0	0	117,258
Total Cost of Compliance	65,643	51,815	0	0	117,458
Total Cost of Internal Audit	65,643	51,815	0	0	117,458

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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	468,243	594,626
Programme Conditional Grant - Non Wage Recurrent	38,961	41,050
Urban Unconditional Grant Wage	151,657	249,487
Urban Unconditional Non-Wage	12,192	8,542
Locally Raised Revenues	254,637	284,751
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	475,000
Programme Conditional Grant - Development	0	475,000
Total Revenues Shares	468,243	1,069,626

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	151,657	249,487
Non Wage	316,586	345,139
Development Expenditure		
Domestic Development	0	475,000
External Financing	0	0
Total Expenditure	468,243	1,069,626

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	5,000	0	7,000
Total for LCIII: Industrial Div	County: Industrial division				5,000
LCII: South Central Ward	Development of site concept Allowances		Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		5,000
221001 Advertising and Public Relations	0	1,000	20,000	0	21,000
Total for LCIII: Industrial Div	County: Industrial division				20,000

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LCII: South Central Ward	Tourism expo	Billboards - Adverts	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	20,000
221002 Workshops, Meetings and Seminars		0	2,000 24,500 0	26,500
Total for LCIII: Industrial Div			County: Industrial division	24,500
LCII: South Central Ward	Capacity building, meetings, workshops & seminars	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	24,500
221008 Information and Communication Technology Supplies.		0	0 25,500 0	25,500
Total for LCIII: Industrial Div			County: Industrial division	25,500
LCII: South Central Ward	Tablet,3 laptops, Printer	ICT - Assorted Computer Accessories	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	25,500
221011 Printing, Stationery, Photocopying and Binding		0	1,500 4,000 0	5,500
Total for LCIII: Industrial Div			County: Industrial division	4,000
LCII: South Central Ward	Stationery	Office Supplies - Assorted Binding Materials and Consumables	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	4,000
225202 Environment Impact Assessment for Capital Works		0	0 6,000 0	6,000
Total for LCIII: Industrial Div			County: Industrial division	6,000
LCII: South Central Ward	Environmental Assessment	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	6,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0 6,000 0	6,000
Total for LCIII: Industrial Div			County: Industrial division	6,000
LCII: South Central Ward	BOQs	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	6,000
225204 Monitoring and Supervision of capital work		0	2,000 15,000 0	17,000
Total for LCIII: Industrial Div			County: Industrial division	15,000
LCII: South Central Ward	M&E	M&Es	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	15,000
227001 Travel inland		0	2,295 0 0	2,295
312121 Non-Residential Buildings - Acquisition		0	0 300,000 0	300,000
Total for LCIII: Industrial Div			County: Industrial division	300,000
LCII: South Central Ward	Art fact Building	Art gallery - Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	300,000
312139 Other Structures - Acquisition		0	0 40,000 0	40,000

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Total for LCIII: Industrial Div		County: Industrial division			40,000
LCII: South Central Ward	Signages	Outdoor field sport clubs- Outdoor Sports_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		40,000
312229 Other ICT Equipment - Acquisition		0	0	3,500	0
Total for LCIII: Industrial Div		County: Industrial division			3,500
LCII: South Central Ward	Digital Camera	Telecommunicatio n Services - Cable Television Services	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		3,500
312235 Furniture and Fittings - Acquisition		0	0	2,500	0
Total for LCIII: Industrial Div		County: Industrial division			2,500
LCII: South Central Ward	File cabinet	Autopsy tables - Table_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		2,500
312424 Computer databases - Acquisition		0	0	23,000	0
Total for LCIII: Industrial Div		County: Industrial division			23,000
LCII: South Central Ward	Website & Register	Charting software - Computer databases_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		23,000
Total Cost of Tourism Investment, Promotion and Marketing		0	10,795	475,000	0
Total Cost of Tourism Development		0	10,795	475,000	0
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars		0	4,000	0	0
Total Cost of Climate Change Mitigation		0	4,000	0	0
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	4,000	0	0
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries		249,487	0	0	0
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	11,368	0	0
221002 Workshops, Meetings and Seminars		0	20,000	0	0
221012 Small Office Equipment		0	2,995	0	0
225204 Monitoring and Supervision of capital work		0	7,000	0	0
227001 Travel inland		0	27,922	0	0
227004 Fuel, Lubricants and Oils		0	4,500	0	0
228002 Maintenance-Transport Equipment		0	2,874	0	0

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Total Cost of Trade Development	249,487	76,657	0	0	326,145
Total Cost of Private Sector Development	249,487	76,657	0	0	326,145
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
Total Cost of Human Capital Development	0	4,000	0	0	4,000
Total Cost of Commercial Services	249,487	95,453	475,000	0	819,940
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
221002 Workshops, Meetings and Seminars	0	11,294	0	0	11,294
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223001 Property Management Expenses	0	38,400	0	0	38,400
223004 Guard and Security services	0	24,000	0	0	24,000
223005 Electricity	0	42,000	0	0	42,000
223006 Water	0	48,000	0	0	48,000
224010 Protective Gear	0	12,792	0	0	12,792
228001 Maintenance-Buildings and Structures	0	40,000	0	0	40,000
228004 Maintenance-Other Fixed Assets	0	6,200	0	0	6,200
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000
Total Cost of Marketing and value addition	0	249,686	0	0	249,686
Total Cost of Private Sector Development	0	249,686	0	0	249,686
Total Cost of Value Chain Services	0	249,686	0	0	249,686
Total Cost of Trade, Industry and Local Development	249,487	345,139	475,000	0	1,069,626